

2004 California e-file Signature Authorization

8879

Declaration Control Number (DCN) ▶

Taxpayer's name

Your SSN or ITIN

Spouse's name

Spouse's SSN or ITIN

Part I Tax Return Information (whole dollars only)

- | | | |
|---|---|---|
| 1 | California Adjusted Gross Income (Form 540, line 17; Form 540 2EZ, line 13; Long Form 540NR, line 17; or Short Form 540NR, line 17) | 1 |
| 2 | Refund or No Amount Due (Form 540, line 66; Form 540 2EZ, line 24; Long Form 540NR, line 74; or Short Form 540NR, line 74) | 2 |
| 3 | Amount You Owe (Form 540, line 67; Form 540 2EZ, line 25; Long Form 540NR, line 75; or Short Form 540NR, line 75) | 3 |

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2004, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter, or Intermediate Service Provider to transmit my complete return to the FTB. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.** If applicable, I acknowledge that I have read the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☐ I authorize _____ **ERO firm name** _____ to enter my PIN

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Do not enter all zeros as my signature on my 2004 e-filed California income tax return.

☐ I will enter my PIN as my signature on my 2004 e-filed California income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

- ☐ I authorize _____ **ERO firm name** _____ to enter my PIN

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Do not enter all zeros as my signature on my 2004 e-filed California income tax return.

☐ I will enter my PIN as my signature on my 2004 e-filed California income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2004 California income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2004 e-file Handbook for Authorized e-file Providers, and FTB Pub. 1345A, 2004 e-file Handbook Supplement.

ERO's signature ▶ Date ▶

Instructions for Form FTB 8879

California e-file Signature Authorization

DO NOT MAIL THIS FORM TO FTB

General Information

A Purpose of Form FTB 8879

Form FTB 8879 must be completed when an e-file return is being signed using the Practitioner PIN method. By signing this form, the taxpayer authorizes the Electronic Return Originator (ERO) to enter the taxpayer's personal identification number (PIN) on his or her e-filed income tax return. This is a one-time authorization tied to this specific return.

Form FTB 8879 does not serve as proof of filing – the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

Do not use form FTB 8879 if the taxpayer(s) will sign form FTB 8453, California e-file Return Authorization, or will enter their own PIN and shared secret.

B Practitioner PIN Method

The Practitioner PIN method is an electronic signature option for taxpayers e-filing their return through an ERO. To select this method, both the taxpayer(s) and ERO must sign form FTB 8879. When using this method, the taxpayer generally does not need to supply a shared secret with their PIN. The Practitioner PIN method can be used when the taxpayer's shared secret is not known or the taxpayer cannot physically enter their PIN on their ERO's computer.

Note: For taxpayers who are married filing jointly, it is acceptable for one spouse to authorize the ERO to enter his or her PIN and the other to choose to enter his or her own PIN. In this scenario, the spouse entering his or her own PIN must also provide the correct shared secret. It is not acceptable for one spouse to enter both PINs.

C Taxpayer Responsibilities

Before you can e-file your client's return, you must:

- Inspect a copy of your individual income tax return and ensure the information is correct.
- Review and approve the sworn statements and disclosure statements.
- Indicate or verify the five-digit PIN that will be used as your signature.
- Sign and date form FTB 8879 and submit it to your ERO (fax is acceptable).

Your return will not be transmitted to the FTB until the ERO receives your signed form FTB 8879.

After your return is e-filed, you must retain the following documents (in electronic or paper format) for the California statute of limitations period:

- Original Forms W-2, W-2G, and 1099-R.
- A copy of Form 540, Form 540 2EZ, Long Form 540NR, or Short Form 540NR.
- A copy of your federal tax return.
- A copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

D ERO Responsibilities

Before you can e-file your client's return, you must:

- Confirm the identity of the taxpayer(s) per FTB Pub. 1345, Section 6.
- Complete form FTB 8879 through Part I with information from the taxpayer's return.
- Enter the ERO firm name (not the name of the individual preparing the return) in Part II.
- Provide the taxpayer (in electronic or paper format):
 - o Form FTB 8879.
 - o A complete copy of their return.
- Obtain each taxpayer's signature after the return is prepared but before you transmit it.
- Record the eleven-digit PIN that will be used as your signature.
- Sign and date form FTB 8879.

After the return is e-filed, you must:

- Retain form FTB 8879 for four years from the due date of the return or four years from the date the return is filed, whichever is later.*
- Retain all required e-file return information per FTB Pub. 1345, Section 7.*
- Upon request, provide a copy of form FTB 8879 to the taxpayer or the FTB.

* Exception for VITA/TCE/Not for Profit Sites - The taxpayer must retain these documents.

Do not mail form FTB 8879 to the FTB.